(b) if so, the reasons therefor and the steps taken to gear up the machinery to increase advance tax collection and to book the offenders; and

(c) the details of the advance tax collections made during 1985-86 to date, year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) to (c) Sir, while it is true that the income-tax collections from tax deduction at source have gone up substantially over the years, it is not correct to say that the advance tax collections have gone down, as will be clear from the figures given below :

(Rs in crore)

Year	Amount of advance tax collected
1985-86	3133·90
1986-87	3601·61
1987-88	3912·07
1988-89	5432·50
1989-90	4984·54

Figures for 1990-91 are still to be compiled up.

The advance tax collections in the year 1989-90 were less than such collections in the year 1988-89 because the year 1988-89 was an exceptional year. As a consequence of an amendment relating to the definition of "previous year" in 1988-89, many assessees paid advance tax for a period of more than 12 months, whereas in 1989-90, advance tax was paid for the normal period of 12 months only.

Delay in Assessments in Search Cases

2473. SHRI RAJNATH SONKAR SHASTRI : Will the Minister of FINANCE be pleased to state :

(a) Whether the Government are aware of alleged delay in taking up assessments in search cases, assessments not being made as per the laid down procedures and in a hurried fashion and overlooking vital evidence;

(b) if so, the reasons therefor; and

(c) the number of assessments made by ITOs which were subjected to a surprise check to ensure that there was no irregularity in those assessments ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) and (b) The assessments in search cases involve examination of voluminous documents and books of accounts. Therefore, the average time taken in the completion of such assessments is unavoidably more as compared to other assessments. However, all assessments, including search assessments, have to be completed within the time limit prescribed under the provisions of the Income-tax Act.

Assessments in respect of search cases are completed under the close supervision of senior officers to ensure that the procedures laid down are followed and all vital evidence is taken into consideration.

(c) No separate data is maintained in the Department in respect of inspection or surprise checks related exclusively to search assessments.

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Import of Cotton

2474. SHRI R. JEEVARATHINAM: Will the Minister of TEXTILES be pleased to state :

(a) the quantity of cotton imported by the Government from the various countries and the rate at which the import has been made during the last three years, year-wise and country-wise; and

(b) the break-up of the cotton distributed to the various States, year-wise?

THE MINISTER OF STATE OF THE MINISTRY OF TEXTILES (SHRI ASHOK GEHLOT) : (a) During the cotton seasons 1988-89, 1989-90 and 1990-91, there was no import of cotton by the Government.

(b) Does not arise.